

Hanwha Q CELLS USA Corp.
300 Spectrum Center Drive, Suite 350
Irvine, CA 92681
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IDAHO PUBLIC
UTILITIES COMMISSION

January 26, 2015

Kristine Sasser
Idaho Public Utilities Commission
472 W. Washington St.
Boise, Idaho 83702

Via email to: *kris.sasser@puc.idaho.gov*

IPC-E-14-19

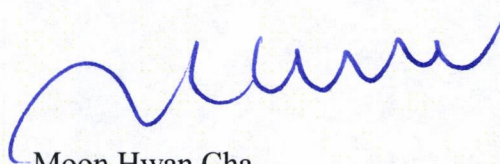
RE: Grandview PV Solar Two, LLC

Dear Ms. Sasser:

For the Idaho Public Utilities Commission's information and records, Hanwha Q CELLS USA Corp. purchased all of the membership interests in Grandview PV Solar Two, LLC, which has an energy sales agreement with Idaho Power Company, approved by the Idaho Public Utilities Commission, for the sale of energy from an 80-MW solar project. Other than the contact/authorized agent names, the terms of the energy sales agreement have not changed. The project has not yet been built and is not currently used to generate electricity.

Please let us know of any questions or concerns.

Sincerely,



Moon Hwan Cha
President
Hanwha Q CELLS USA Corp., the Manager of
Grandview PV Solar Two, LLC

cc: Donovan Walker, Esq., Idaho Power Company (*dwalker@idahopower.com*)
Pauline Ung, Esq., Hanwha Q CELLS USA Corp. (*pauline.ung@us.q-cells.com*)
Deborah Nelson, Esq., Givens Pursley LLP (*den@givenspursley.com*)